

12. CHANGES IN USE OF PROPERTY.

Changes in use of carrier property, through leases from or to common carriers, shall be reported in sufficient particularity to permit identification of the property by ownership and physical characteristics in the basic valuation report or other valuation records.

Changes in the use of property through leases from individuals, firms, corporations, or others not common carriers that are in effect at the date of the report shall be appropriately reported.

Carriers shall report in detail shown on subschedule "N" all changes in leases made by them to others, not common carriers, covering portions of rights of way, station, yards, or other grounds, owned or used for purposes of a common carrier, or structures or parts of structures, in the following instances:

1. Where the value of the land and structure, or part of structure, if only part is leased, owned by the carrier exceed \$15,000 as determined by the Bureau of Valuation.

2. Where the annual rental exceeds \$1,000.

3. Where the term of the lease exceeds one year without cancellation privilege by the carrier within a shorter period. Temporary leases that are continued from year to year shall not be reported.

All such leases shall be posted on maps, along with other changes in property, as required under the Revised Map Order; or, if the carrier so elects, in lieu of posting its maps it may submit sketches of the leased areas.

13. RECONCILIATION WITH INVESTMENT ACCOUNTS.

The carrier shall prepare and file with reports on B. V. Form 588 a general analysis of the difference between the charges and credits in Columns 5, 11, and 12 of that form and the increases or decreases in the investment account during the reporting period. The detail of items forming such difference shall be grouped under appropriate descriptive headings according to the nature of the difference.

14. ROADS ACQUIRED THROUGH PURCHASE, MERGER, CONSOLIDATION, OR REORGANIZATION.

Pursuant to sections 10 and 11 of Order No. 3 the changes made in the property during the interval between the date it was inventoried to the former owner and the date transferred to the vendee shall be reported separately from the changes made in such property subsequent to its acquisition. In addition to such changes there shall be reported separately a statement of the property acquired together with the money outlay for constructing and improving such property, which statement shall include the amounts representing the difference between the cost of acquisition and such money outlay in the convenience account styled "Difference between the price paid for property acquired and the money outlay for construction

and improvement of that property," and also a statement describing the manner in which the money outlays were ascertained and the basis of distribution among the primary accounts that are applicable to the property.

If the property has been acquired from individuals, firms, corporations or others that were not common carriers the statement shall show in addition to the foregoing the manner in which an inventory of the property was determined.

15. RECONSTRUCTION OF ROAD ACQUIRED THROUGH PURCHASE, MERGER, CONSOLIDATION, OR REORGANIZATION.

Property changes incident to reconstruction of road acquired shall be reported separately from all other property changes. The units installed and their costs and the units retired and their costs shall be allocated on such report to the primary accounts applicable to the property and under each such account they shall be subdivided to show—

(a) Property added in replacement of like property and the retirements in connection therewith.

(b) Property added in betterment of existing property together with retirements in connection therewith.

With the exception of the foregoing subdivision, the reporting of the units and cost for the property added and property retired shall conform to the general rules set forth herein for other additions and retirements.

16. GENERAL EXPENDITURES (ACCOUNTS 71 TO 77, INCLUSIVE).

When items of general expenditures have been included in a particular road and equipment account as a part of the cost of any specific property such amount shall be separately stated under each primary account on the form and indication shall be given as to the general nature of the items.

17. OTHER CHANGES.

The foregoing rules relate to the manner of reporting property changes, the cost of which affects the investment in road and equipment account. The rules relating to the manner of reporting changes in miscellaneous physical property are shown in the special instructions in Part V. If there have been other changes which affect the condition and value of the property, such changes shall be reported separately, with their costs, from those the cost of which affects the investment in road and equipment account, but in conformity with the general rules herein given and an explanation made of the accounting performed in connection with such changes.

18. SUBSCHEDULES.

Subschedules are provided by these instructions for reporting changes in land (see sec. 7), equipment (see sec. 32) and miscellaneous physical property (see sec. 33). Other subschedules may be used for reporting the foregoing and other classes of property provided that they are first approved by the Bureau of Valuation as to form and method of preparation. When subschedules are used, total charges and credits for each primary account shall be shown upon B. V. Form No. 588 with appropriate reference to the subschedules. Subschedules shall be filed in duplicate with one copy carbon backed.

PART II. SPECIAL INSTRUCTIONS FOR ROAD ACCOUNT.

19. DIVISION OF ROAD ACCOUNTS.

For the purpose of conveniently indicating the treatment to be accorded different classes of property General Account I, Road (except land) will be considered as containing two distinct classes of property; namely, "mass property" and "structural property." By mass property is meant property of like kind and characteristics, the quantities of which may be considered collectively and reported as a single item. By structural property is meant property which from its nature must be individualized and reported separately from property of like kind and characteristics.

20. MASS PROPERTY.

This class of property shall be construed generally to include the following:

- (a) All items in Account 3, Grading.
- (b) All items in Account 6, Bridges, trestles, and culverts and Account 7, Elevated structures, except as required to be individualized and with respect to which instructions are contained in the "List of Units" under this account.
- (c) All items in Accounts 8, Ties; 9, Rails; 10, Other track material; 11, Ballast; 12, Track laying and surfacing.
- (d) All items in Account 13, Right-of-way fences; Account 14, Snow and sand fences and snowsheds, and all items in Account 15, Crossings and signs, except overgrade and undergrade crossings.
- (e) All items in Account 26, Telegraph and telephone lines, except equipment of dispatcher or large relay offices.
- (f) All items in Account 27, Signals and interlockers, except interlocking plants.
- (g) All items in Account 36, Paving; Account 37, Roadway machines; and Account 38, Roadway small tools.

21. STRUCTURAL PROPERTY.

This class of property shall be construed generally to include the following:

- (a) Under Account 5, Tunnels and subways, each tunnel or subway.
- (b) Under Account 6, Bridges, trestles, and culverts; Account 7, Elevated structures; and Account 15, Crossings and signs, each bridge or other structure required by the instructions in the "List of Units" under Account 6, to be treated individually.

(c) Under Account 16, Station and office buildings, and Account 17, Roadway buildings, each building except those of minor importance which conform in size and character to an established standard of construction.

(d) Under Account 18, Water stations, each water station or water-treating plant.

(e) Under Account 19, Fuel stations, each fuel station.

(f) Under Account 20, Shops and engine houses, each shop building, engine house, turntable, or cinder pit.

(g) Under Account 21, Grain elevators, and Account 22, Storage warehouses, each building.

(h) Under Account 23, Wharves and docks, and Account 24, Coal and ore wharves, each wharf, dock, or pier.

(i) Under Account 25, Gas-producing plants, each plant.

(j) Under Account 26, Telegraph and telephone lines, each dispatcher or large relay office.

(k) Under Account 27, Signals and interlockers, each interlocking plant.

(l) Under Account 28, Power dams, canals, and pipe lines, each independent facility or project.

(m) Under Account 29, Power-plant buildings, and Account 30, Power substation buildings, each building.

(n) Under Account 31, Power-transmission systems; Account 32, Power-distribution systems; Account 33, Power-line poles and fixtures, and Account 34, Underground conduits, each shop plant or each power system.

(o) Under Account 35, Miscellaneous structures, important structures as may be appropriate.

(p) Under Account 44, Shop machinery; Account 45, Power-plant machinery; and Account 46, Power substation apparatus, each separate plant.

22. MANNER OF REPORTING CHANGES IN MASS PROPERTY.

Mass property shall be listed in total by units for all years to cover the complete period subsequent to valuation date or since the date of any such previous list, unless specific instructions to the contrary are given, and the weighted average date (year) of installation shall be shown for each item except for clearing, grubbing, grading, or items in Account 12.

23. MANNER OF REPORTING CHANGES IN STRUCTURAL PROPERTY.

Each bridge, building, structure, plant, or facility referred to in Section 21 as "structural property" shall be reported separately from every other bridge, building, structure, plant, or facility, and the accessories attached thereto, or forming a part thereof, such as furniture, fixtures, equipment, and appurtenances shall be grouped

therewith and reported in appropriate units with descriptive detail as indicated in the "List of Units."

Structural property shall be reported in such a manner as to show date of installation of new facilities, date (year) of additions and betterments made to existing facilities, and date of retirements of facilities or parts thereof.

24. STRUCTURAL PROPERTY ADDITIONS AND BETTERMENTS.

In reporting additions and betterments to and retirements from structural property all changes affecting a given bridge, building, structure, plant, or facility shall be grouped under a common description of such facility or an appropriate reference to the same by page and item number of the Engineering Report. Each change shall be separately recorded thereunder in terms of the units and descriptions prescribed in the "List of Units" and the date (year) of each change shall be noted.

In reporting retirements of units designated as structural property to which additions and betterments have been added since valuation date, the net cost of such additions and betterments shall be stated separately from the costs attaching to the unit as existing on valuation date or as installed subsequently thereto.

25. STRUCTURAL PROPERTY—MAJOR RENEWALS.

When an important building or structure has been retired and replaced due to the renewal of its major portion, the retirement entry shall show all parts of the structure, including those left in place for reuse; the addition shall include such reused parts, in order that the units reported installed shall embrace all those in the facility as restored to service. Reused units and quantities must be separately stated on the report.

26. VALUATION SECTIONS.

Reports shall be prepared separately for each valuation section shown in the basic engineering report and for those since established.

Appropriate combinations of present valuation sections should be made within practical limitations, to promote facility and economy, subject to the approval of the Bureau of Valuation.

Roadway machines and other similar items may be reported "Unallocated" subject to the approval of the Bureau of Valuation.

27. MILEAGE CHANGES.

Report shall be made of all changes in track mileage divided to show separately first main track, second main track, third main track, fourth main track, etc., and yard tracks and sidings.

28. SEPARATIONS BY SHEETS OR SUBSCHEDULES.

The following groups of accounts should be reported on a single sheet or series of sheets: Accounts 1 and 71 to 77, inclusive, 2 and 39, 3 and 5, 6 and 7, 8 to 15, inclusive, 16 and 17, 18 and 19, 20 to 22, inclusive, 23 and 24, 29 and 30, 27, and 31 to 34, inclusive, 40 to 43, inclusive, and 44 to 46, inclusive.

29. MODIFICATIONS OF ITEMS AND UNITS.

Modification in the items, units, forms, and manner of reporting may be made only with the approval of the Bureau of Valuation.

PART III. SPECIAL INSTRUCTIONS FOR EQUIPMENT ACCOUNTS

30. INVENTORY GROUPS.

The instructions pertaining to the equipment accounts are based on the *group plan* of recording and reporting changes in such property.

This plan contemplates the establishment of groups of cars, locomotives, etc., hereinafter referred to as "inventory groups." A group once established should remain unaltered except to the extent of additions and betterments to individual units and the retirement of units. An inventory group for property included in the final Engineering Report shall be the group established by the Bureau of Valuation as indicated in the final Engineering Report. For equipment acquired since valuation date each class or series of like units built under uniform plans and specifications shall constitute a new inventory group except that subdivisions may be made for convenience in accounting where a series is constructed at different plants or under varying unit contract costs.

31. EQUIPMENT ACQUIRED.

Each inventory group established for equipment shall be reported separately from every other such group on B. V. Form No. 588-R with the descriptive detail outlined in the List of Units. Freight charges shall be separately reported with the place built, F. O. B. point and also the setting-up point for locomotives and receiving point for cars. The name of the vendor shall be reported for equipment purchased second hand.

For rebuilt or converted units constituting a new inventory group reference shall be made to the original group.

32. ADDITIONS AND BETTERMENTS TO AND RETIREMENTS OF UNITS.

The changes which occur in each established inventory group such as additions, betterments, and retirements made since valuation date or since the group was established shall be reported on B. V. Form No. 588-R or subschedule B, sample of which is attached hereto and made a part hereof. There shall be recorded and reported the data indicated by the captions on the subschedule in summary form for each year the current status of each group, as a whole, with respect to the number of units at the end of the year and the changes during the year. There shall be reported in column K a description of major additions and betterments applied during the year or period. (See also section 29.) Symbols may be used to describe such additions and betterments.

PART IV. SPECIAL INSTRUCTIONS FOR MISCELLANEOUS PHYSICAL PROPERTY

33. SUBSCHEDULE M.

On B. V. Form No. 588, subschedule M, sample of which is attached hereto and made a part hereof, there shall be reported the changes in the physical property that is owned and "held for purposes other than those of a common carrier," including the additions to, and improvements of such property during the period and the sales, transfers, abandonments, or other dispositions made of such property or any part of it during the same interval.

The information reported shall be as prescribed by subschedule M and shall be grouped as may be appropriate under the following headings that shall be inserted upon the form:

1. Unimproved noncarrier lands.
2. Improved noncarrier lands.
3. Noncarrier improvements upon land which is classified as devoted to common-carrier purposes.
4. Noncarrier improvements upon lands belonging to others.
5. Assessments for public improvements applicable to noncarrier lands shall be reported by lump sums for each year.

LIST OF UNITS
FOR USE OF CARRIERS IN THE PREPARATION OF
COMPLETION REPORTS

AND THE
RECORD OF PROPERTY CHANGES

AS PRESCRIBED BY THE
INTERSTATE COMMERCE COMMISSION
IN ACCORDANCE WITH SECTION 19a OF THE
INTERSTATE COMMERCE ACT

EFFECTIVE JANUARY 1, 1933



UNITED STATES
GOVERNMENT PRINTING OFFICE
WASHINGTON : 1932

REVISED SUPPLEMENT NO. 4 TO VALUATION ORDER NO. 3 SECOND
REVISED ISSUE

INTERSTATE COMMERCE COMMISSION
WASHINGTON

MODIFYING AND SUPPLEMENTAL ORDER

At a General Session of the INTERSTATE COMMERCE COMMISSION, DIVISION 1, held at its office in Washington, D. C., on the 25th day of November, A. D. 1932

Valuation Order No. 3, Second Revised Issue, prescribing the regulations and instructions to govern the recording and reporting of all extensions and improvements or other changes in physical property of every common carrier subject to the Interstate Commerce Act, provides in section 17, page 10 thereof, that such carriers shall record on completion reports the details of each change affecting roadway property and equipment turned over to, or retired from, operation and of common carrier property transferred from one owner to another; section 18, page 11 thereof, provides that such carriers shall establish a record of property changes to which shall be transcribed from the completion reports a record of the changes which affect the property embraced in each valuation section.

Supplement No. 5 to Valuation Order No. 3, Second Revised Issue, provides that carriers shall report to the commission on B. V. Form 588 the changes that have been made in the physical property since the date fixed for the basic inventory of the property or since the date of any such previous report.

For the purpose of establishing a uniform manner of recording and reporting such details:

It is ordered, that each and every such carrier and each and every such receiver or operating trustee of any such carrier, be, and is hereby required, to record such changes in property subsequent to December 31, 1932, in accordance with the list of property units attached hereto and made a part hereof.

It is further ordered, that each and every carrier of the class described and referred to herein and each and every receiver or operating trustee of any such carrier whose completion reports, record of property changes, or reports on B. V. Form 588, have not been prepared for a given year or period as of the effective date of this order may prepare such records and reports in accordance with this list of property units.

It is further ordered, that Supplement No. 4 to Valuation Order No. 3 Second Revised Issue, effective January 1, 1928, be and is hereby, superseded and canceled as of the effective date of this order.

And it is further ordered, that January 1, 1933, be, and the same is hereby, fixed as the date on which the said Revised Supplement No. 4 to Valuation Order No. 3, Second Revised Issue, shall become effective.

By the commission, division 1.

GEORGE B. MCGINTY,
Secretary.

INTERSTATE COMMERCE COMMISSION
BUREAU OF VALUATION

LIST OF UNITS TO BE USED IN CONNECTION WITH
VALUATION ORDER NO. 3, SECOND REVISED ISSUE

EXPLANATION

1. The units referred to herein are those prescribed for use of carriers in the preparation of Completion Reports, and also for the Record of Property Changes, and B. V. Form 588-R except as otherwise noted.

2. The items and units listed are to be considered as merely representative and not as excluding from any account necessary analogous items which are omitted from the list. Where additional units are desired in a given account, appropriate designations may be selected, preferably from the lists in other accounts.

3. If type symbol designations are used as descriptive of the character and size of items, complete and detail description of what comprises each type shall be prepared, shall be filed with and be subject to the approval of the Bureau of Valuation.

4. In the following list of units, the phrases shown in the parentheses after each item are indicative of the descriptive information required and the subdivision by classes for each item.

5. All fixed property must be reported by definite location. Where necessary to supplement descriptions, reference to available plans and specifications should be shown on Completion Report.

6. Materials salvaged from property retired when reused shall be designated as "second hand." Parts of a structure left in place and reused in connection with property retired and replaced shall be designated as "reused."

Item	ACCOUNT 1. ENGINEERING	Unit
No units are required for this account.		

ACCOUNT 2. LAND FOR TRANSPORTATION PURPOSES

Land for transportation purposes and right of way-----	Acre or sq. ft.
Identify by map and parcel number.	
Give analysis of total cost showing separately cost of land, cost of improvements (estimated if not known).	
Attorney's fees, and similar items (total cost).	
Filling submerged land. (See account 3.)	

ACCOUNT 3. GRADING

Clearing-----	Acre.
Grubbing-----	Acre.
Excavation and borrow:	
Earth or common-----	Cu. yd.
Loose rock-----	Cu. yd.
Solid rock-----	Cu. yd.
Special material (kind and source)-----	Cu. yd.
Unclassified (give approximate classification)-----	Cu. yd.
Embankment (pay quantity, classified if necessary)-----	Cu. yd.
Overhaul, team beyond-----feet..	Cu. yd. x 100 ft.
Overhaul, train beyond-----feet..	Cu. yd. x 1,000 ft.
Protection of roadway:	
Miscellaneous (sodding, seeding, cinders, slag, vines, etc.)-----	Sq. yd.
Slope paving (kind and thickness)-----	Sq. yd.
Cribbing (kind, new or secondhand, appropriate units.)-----	
Logs-----	Lin. ft.
Brush mattress (description or plans)-----	Sq. yd.
Riprap (loose or placed, man size or derrick size)-----	Cu. yd.
Method of handling grading (team, steam shovel, etc.) and whether one-way or two-way work, shall be shown.	
Where haul is not provided for above show average haul on projects over 30,000 cu. yds.-----	
For additional items see accounts 6 and 15.	

ACCOUNT 4. UNDERGROUND POWER TUBES

See accounts 6, 26, and 32.

ACCOUNT 5. TUNNELS AND SUBWAYS

Item	Unit
Tunnel excavation (cut and cover or driven, length and survey station location of each end of tunnel):	
Earth or common-----	Cu. yd.
Loose rock-----	Cu. yd.
Solid rock-----	Cu. yd.
Other material-----	Cu. yd.
Unclassified-----	Cu. yd.
Shafts (classify materials same as tunnel excavation)-----	Cu. yd.
Overbreak (classify materials same as tunnel excavation)-----	Cu. yd.
Overhaul. (See account 3.)	

Item	Unit
Lining and portals:	
Timber (kind, treated or untreated)	M. b. m.
Masonry. (See account 6)	Cu. yd.
Steel or iron (see account 6)	Lb.
Waterproofing (kind, and number of plies)	Sq. yd.
Packing or back filling:	
Common	Cu. yd.
Rock	Cu. yd.
Timber	M. b. m.
Cordwood	Cord.
Manhole castings	Lb.
Ventilating apparatus (description)	Each.
Lighting system (description)	Each.
For additional items see accounts 6, 15, 20 and 45.	

ACCOUNT 6. BRIDGES, TRESTLES, AND CULVERTS

Steel bridges and combination trusses, and masonry bridges and culverts of 12 ft. span or over, to be shown individually, with definite location by mile or survey station.

Substructure:

Excavation (wet or dry, earth or rock; see note)	Cu. yd.
Back fill (if a special pay quantity)	Cu. yd.
Foundation timber (kind, grillage, or bent)	M. b. m.
Foundation metal (description)	Lb.
Piles (kind, treated or untreated; if square so state, net length in place)	Lin. ft.
Masonry, brick	Cu. yd.
Masonry, stone (classify or type with reference to specifications; show piers and abutments separately)	Cu. yd.
Concrete (plain or reinforced; classify if necessary)	Cu. yd.
Reinforcing steel (kind)	Lb.
Riprap (loose or placed)	Cu. yd.
Caissons, pneumatic or other (description and reference to available plans)	Each.

Superstructure:

Steel (I beams, D. P. G., T. P. G., trusses, etc.; if movable span, state type)	Lb.
Timber (truss, guard, etc., treated or untreated and kind of wood)	M. b. m.
Drawbridge machinery, not including power apparatus	Lb.
Power apparatus, complete (adequate description; see account 44) ..	Each.
Concrete (plain or reinforced; classify if necessary)	Cu. yd.
Reinforcing steel (kind)	Lb.
Waterproofing (kind, number of plies, etc.)	Sq. yd.
Operator's house, complete (adequate description; see account 16) ..	Each.
Metal, miscellaneous (description)	Lb.

Pier protection, fenders, etc. (Report in appropriate units.)

Pile and frame trestles, number and total length in feet:

Piling (kind, treated or untreated)	Lin. ft.
Stringers (treated or untreated and kind of wood)	M. b. m.
Other timber (new or secondhand, treated or untreated, and kind of wood)	M. b. m.
Hardware	Lb.

Fire and pile protection (report in appropriate units).

Item	Unit
Pipe and timber culverts:	
Pipe, cast iron.....	Net ton.
Pipe, other (kind and size).....	Lin. ft.
Timber (kind, treated or untreated).....	M. b. m.
NOTE.—State average depth from working stage of water to bottom of footings for each major bridge. Special or unusual conditions shall be noted.	

ACCOUNT 7. ELEVATED STRUCTURES

See account 6.

ACCOUNT 8. TIES

Main tracks:	
Crossties of wood (treated or untreated).....	Each.
Crossties other than wood (description and weight).....	Each.
Bridge ties (treated or untreated).....	M. b. m.
Switch and crossing ties (treated or untreated).....	M. b. m.
Yard tracks and sidings. (Report separately in same units as for main tracks.)	
Main tracks and yard tracks and sidings may be combined on Record of Property Changes and B. V. Form 588.	

ACCOUNT 9. RAILS

Main tracks:	
New rails (Bessemer, open hearth, ferro-titanium, etc., and weight per yard).....	Gr. ton.
Rerolled rails (rerolled weight per yard).....	Gr. ton.
Relay rails (original weight per yard).....	Gr. ton.
Yard tracks and sidings. (Report separately in same units as for main tracks.)	
For Record of Property Changes and B. V. Form 588 show by group 60# and under 61#, to 90#, 91# to 120#, 121#, and over. Give track feet for each group.	

ACCOUNT 10. OTHER TRACK MATERIAL

Subject to the approval of the bureau, two or more of the items listed below may be combined into and reported as a type on the Record of Property Changes and B. V. Form 588.

Main tracks:	
Angle bars and fishplates (new or relay).....	Cwt.
Joints, patent, compromise, insulated, new or relay (rail weight, trade name, and length).....	Each.*
Bolts.....	Cwt.
Nut locks (trade name).....	M.
Tie-plates (number).....	Cwt.
Spikes.....	Cwt.
Rail braces (number).....	Cwt.
Frogs, rigid, O. H. and Bess. (rail weight and length).....	Each.*
Frogs, rigid, hard center (rail weight and length).....	Each.*
Frogs, solid manganese (rail weight and length).....	Each.*
Frogs, spring rail (rail weight and length).....	Each.*
Frogs, rigid crossing (description or plan reference).....	Each.*
Switches (rail weight, length, reinforced, insulated).....	Each.*
Switches, slip or movable point crossings complete (description or plan).....	Each.*

Item	Unit
Main tracks—Continued.	
Switch stands (maker and model).....	Each.
Switch lamps.....	Each.
Guardrails at turnouts, including filler blocks and bolts (rail weight, length, kind if special).....	Each.*
Guardrail clamps (trade name).....	Each.*
Guardrail at bridges or curves.....	Gr. ton.
Derails (make and model).....	Each.
Bumping posts (description, trade name, kind of foundation)....	Each.
Anticreepers.....	Each.
Yard tracks and sidings. (Report separately in the same units as for main tracks.)	

Items marked by asterisk may be recorded on the Record of Property Changes and reported on B. V. Form 588—in terms of cwt. together with the the number of items but without the descriptive details called for within the parentheses. Further, on the Record of Property Changes and B. V. Form 588 main tracks may be combined with yard tracks and sidings.

Item	ACCOUNT 11. BALLAST	Unit
Main tracks:		
Ballast (description).....		Cu. yd.
Yard tracks and sidings:		
Ballast (description).....		Cu. yd.

NOTE.—On important projects, information should be available showing the source of the ballast, the manner of determining the quantities, and the average haul.

Main tracks and yard tracks and sidings may be combined on Record of Property Changes and B. V. Form 588.

ACCOUNT 12. TRACKLAYING AND SURFACING

Main tracks:		
Tracklaying and initial surfacing, separated into 60# rail and under, 61# to 90# rail, 91# to 120# rail, and 121# rail and over.....		Track mile.
(Further subdivision of these groupings may be made. Initial surfacing shall be construed to mean running surface to permit the operation of construction trains prior to the application of full earth surfacing or of ballast.)		
Full earth surfacing (for tracks not ballasted).....		Track mile.
Placing ballast (kind).....		Cu. yd.
Placing turnouts, crossing frogs, tie-plates, rail braces, anti-creepers, slip switches, derails, bumping posts, and gauge rods (itemize).....		Each.
Framing and placing bridge ties.....		M. b. m.
Placing bridge and curve guardrail.....		Track mile.
Yard tracks and sidings. (Report separately in the same units as for main tracks.)		

NOTE.—The mileage shown for tracklaying and surfacing is the gross mileage, and if not equal to the track length of rail in account 9 plus the length of frogs and switches in account 10, the difference should be explained.

On Record of Property Changes and B. V. Form 588, no units but aggregate costs only shall be shown.

ACCOUNT 13. RIGHT-OF-WAY FENCES

Item	Unit
Fence (kind, size, and spacing of posts and description of panel)-----	Mile.
Cattle guards (kind and number of sections)-----	Each.
Aprons and wing fences (kind or description)-----	Each.
Special fences (ornamental, iron, hedges, stone walls, etc., with description or plan)-----	Lin. ft.
Gates (kind and size)-----	Each.

ACCOUNT 14. SNOW AND SAND FENCES AND SNOWSHEDS

Fence (portable or fixed, kind, size, and spacing of posts, and description of panel)-----	Mile.
Snowsheds. (See account 6.)	

ACCOUNT 15. CROSSINGS AND SIGNS

Grade crossings:	
Crossing plank (treated or untreated)-----	M. b. m.
Paving (kind, thickness, and kind and depth of foundation)-----	Sq. yd.
Sidewalks (kind)-----	Sq. yd.
Surfacing (kind)-----	Sq. yd.
Curbs or gutters (size and description)-----	Lin. ft.
Warning signals, complete (kind and description)-----	Each.
Crossing gates, complete set (kind and number of posts)-----	Each.
Overgrade and undergrade crossings. (Bridges to be reported in the same units as in account 6. Other units to be reported as for grade crossings.)	
Signs (kind)-----	Each.
For additional items see accounts 3, 6, 13, and 16.	

ACCOUNT 16. STATION AND OFFICE BUILDINGS

Structures should be reported individually and definitely located by town, survey station, mile post, or other reference.

Buildings (brief description, with over-all dimensions*)----- Each.

The information recorded shall be in sufficient detail to permit of pricing the building in place and the following should be used as a guide:

Units for the following items for each building shall be shown:

1. Superstructure, volume in cubic feet.
2. Foundation, quantities, in conventional units.
3. Plumbing, character of fixtures and number.
4. Heating, square feet of radiation, stating kind and whether from central plant or building under inventory.
5. Lighting, number of outlets.
6. Elevators, list each kind, make, and capacity; describing briefly.
7. Miscellaneous, any important additional features, such as chimney, fire escapes, etc., should be described briefly, or their units listed.

If a structure is built from a standard plan, it is sufficient to describe the superstructure by reference to the standard drawing and stating its over-all dimensions.*

Item	Unit
In describing the superstructure of a building that is not a standard, the cost and conventionality should largely determine the amount of description.	
The large "special" buildings should be described in sufficient detail to give mention of the major quantities and unusual items.	
In general, the superstructure of buildings shall be described by stating, e. g.:	
(a) Walls, face brick with 9" backing.	
(b) Roof, Ludowici, tile.	
(c) Roof overhang, 6 ft. on wood brackets.	
(d) Floors, maple.	
(e) Ceilings, plastered on wood lath.	
(f) Interior finish, plastered.	
(g) Openings, doors and windows, 500 sq. ft., concrete lintels, limestone sills.	
(h) Partitions, plaster on wood, both sides.	
In addition to describing the superstructure, if desired, it may be typed, using the types of the basic valuation.	
Cover sheds or porches (brief description, over-all dimensions*)	Sq. ft.
Platforms (state kind of deck and thickness; kind and height of foundation; skirting may be described with the foundation; for brick, concrete and mastic platforms, state kind, thickness and kind and depth of foundation)	Sq. ft.
Stock pens. (See account 13.)	
Water and sewer piping in place (kind, size, average depth of trench)	Lin. ft.
Manholes, complete (state materials and dimensions)	Each.
Mail cranes (trade name and kind)	Each.
Scales, complete (kind, make, model or type, capacity, and platform dimensions)	Each.
Scale house (brief description and over-all dimensions*)	Each.
Scale foundations. (See account 6.)	
Freight derricks and cranes (kind, make, capacity, and foundations)	Each.
Coal and ore transfer machinery. (Subdivide and describe as shown in account 19.)	
Furniture and office machines (each building)	Lot.
Furniture and office machines (important pieces)	Each.
For additional items in this account, such as grading, drainage, paving, and piping see accounts 3, 6, 15, and 20.	

*In stating over-all dimensions, height should show the average, from the bottom of the sill to the intersection of the wall and roof lines and from the bottom of the sill to the ridge. If the building is very "irregular," do not indicate its horizontal dimensions, but state its ground area for each height (if there be more than one height), e. g., 18 ft. portion, 2,436 sq. ft.; 30 ft. portion, 1,812 sq. ft.

ACCOUNT 17. ROADWAY BUILDINGS

Building and appurtenances. (See account 16.)
Machinery. (See account 44.)

ACCOUNT 18. WATER STATIONS

Item	Unit
Buildings and appurtenances, excluding machinery. (See account 16.)	
Water tanks:	
Foundation and masonry supports. (See account 6.)	
Tubs, complete (kind, size, or capacity, with or without roof).....	Each.
Supports, steel.....	Lb.
Supports, timber (treated or untreated).....	M. b. m.
Steel tank and tower combined (state dimensions, capacity, and height from top of foundation to top of tub).....	Lb.
Frost box (kind and size).....	Lin. ft.
Tank spout and fixtures (kind and size).....	Each.
Water columns, complete (kind, size, description of pit, etc.).....	Each.
Pipe lines, including fittings:	
Pipe, cast iron, in place.....	Net ton.
Pipe, other (kind and size).....	Lin. ft.
Valves (kind and size).....	Each.
Valve pits (kind and size).....	Each.
Dams, reservoirs, and settling basins. (See accounts 3 and 6.)	
Track tanks:	
Troughs (description and weight per lineal foot of pan).....	Lin. ft.
Piping, subways, masonry, protection, etc. (See units above and in accounts 3, 6, and 20.)	
Cisterns and dug wells. (Give inside dimensions and thickness of walls.) (See account 6.)	
Wells, driven, bored, or drilled, including casing (kind and size).....	Lin. ft.
Windmills, complete (kind, maker, diameter of wheel, and height of tower).....	Each.
Pumping machinery, with foundations, unless they are part of the building:	
Boilers (type, horsepower, kind of foundation).....	Each.
Compressors (kind, maker, size, kind of foundation).....	Each.
Pumps, including pump jack (kind, maker, size, capacity, etc.)..	Each.
Engines (kind, maker, size, and horsepower).....	Each.
Motors, including switchboard, rheostat, and connections (type and r. p. m.).....	Each.
Air lifts (size and length of pipe).....	Each.
Water-treating plant (maker and capacity):	
Units shown above if applicable, otherwise plant complete.....	Each.

ACCOUNT 19. FUEL STATIONS

Coaling station, mechanical type (state trade name and model, storage and operating capacity in tons, kind of elevators or conveyors, number of aprons, and number of tracks served):	
Foundation. (For appropriate units, see account 6.) (State kind, and size of receiving hopper and bucket pit.)	
Superstructure, including machinery and apparatus (state kind of superstructure, kind and floor area of housing, number and capacity of scales, kind and size of engine house, kind and horsepower of power, general description of machinery, kind of fire protection, whether electric-light wiring is open or in conduit, and number of outlets; give kind, capacity, and description of sand facilities, if any).....	Each.

Item	Unit
Coaling station, trestle type (storage capacity in tons, number of aprons or buggies, and number of tracks served).	
Trestle. (See account 6.)	
Housing (kind and size).....	Each.
Engine house (kind and size).....	Each.
Power (kind and horsepower).....	Each.
Hoist house (kind and size).....	Each.
Foundations. (See account 6.)	
Coaling station, derrick type (storage capacity in tons):	
Foundations. (See account 6.)	
Platform (kind and size).....	Sq. ft.
Housing (kind and size).....	Each.
Derrick (kind, capacity, and power).....	Each.
Buckets or buggies (size and kind).....	Each.
Fuel-oil station:	
Tanks (kind, size, or capacity, roof).....	Each.
Supports (kind and height). (See account 6.)	
Unloading troughs (description, kind and size).....	Each.
Oil cranes or columns (kind and size).....	Each.
Pumps (kind and size).....	Each.
Boilers (kind and size).....	Each.
Oil sumps (kind and size). (See account 6.)	
Oil house. (See account 16 for description of buildings.)	
Grading. (See account 3.)	
Foundations. (See account 6.)	
Pipe lines. (See accounts 18 and 20.)	

ACCOUNT 20. SHOPS AND ENGINE HOUSES

Buildings and appurtenances. (See account 16.)	
Turntables and transfer tables:	
Foundation. (See account 6.)	
Pit rail, including fastenings, complete in place.....	Lb.
Table, steel (kind and length).....	Lb.
Table, wood (kind and length).....	M. b. m.
Table, tractor (kind, make, horsepower, etc.).....	Each.
Tractor house.....	Each.
Cinder pits. (See account 6.)	
Ash-handling plants, exclusive of pit (see account 45).....	Each.
Chimneys (kind, material, and dimensions; for foundation see account 6).....	Each.
Lorry tracks, wheel tracks, etc., complete in place (gauge, weight of rail, and whether rail is new or relay).....	Trk. ft.
Platforms. (See account 16).....	Sq. ft.
Sand handling and drying apparatus complete (description and capacity).....	Each.

Item	Unit
Inside piping:	
Group piping by the facilities served, such as for heating, boiler washing plant and power plant apparatus, etc., the units for reporting piping in these groups shall be—	
Piping, 3 in. diameter and over, including common fittings (size).....	Lin. ft.
Piping, under 3 in. diameter, including all fittings.....	Lot or lin. ft.
Valves and specialties of 3 in. diameter and over (kind and size).....	Each.
Central heating plants. (For units see account 45.)	

For additional items in this account, such as grading, drainage, paving, etc., see accounts 3, 6, 15, and 16.

The units of lineal foot and lot shall include all the material used in the pipe line, such as pipe, fittings, covering, supports, brackets or hangers, trench excavation, etc., except that for piping of 3-inch diameter and over, valves, drums, reservoirs, exceptional fittings, and specialties shall be described and reported each.

For each group of piping a brief description should be made showing whether the pipe is overhead or underground; whether pipe is standard, or extra heavy; whether flanged or screwed; whether fittings are iron or brass, and if covered, kind and thickness of pipe covering and metal jacketing.

ACCOUNT 21. GRAIN ELEVATORS

Item	Unit
Grain elevators, complete, including conveyors, machinery, etc. (description, kind, dimensions, capacity, etc.).....	Each.
See accounts 16 and 20.	

ACCOUNT 22. STORAGE WAREHOUSES

See accounts 16 and 20.

ACCOUNT 23. WHARVES AND DOCKS

Dredging (method used, kind of material; if hauled and wasted, so state; scow measurement unless otherwise noted).....	Cu. yd.
Bridges, ferry transfer, and inclines, including machinery (kind, length, and width). (See account 6.)	
Pontoons (kind and dimensions). (See account 6.)	
Dock and wharf construction; set up each structure separately. (Bulkheads, ferry racks, fenders, pile clusters, caissons, wharves, piers, cribwork, etc.) (See account 6.)	
Jetties and breakwaters; set up each structure separately.	
See accounts 3, 6, 15, 16, and 20.	

ACCOUNT 24. COAL AND ORE WHARVES

Dredging. (Report as in account 23.)	
Dock and wharf construction. (See accounts 6 and 23.)	
Jetties and breakwaters. (See accounts 6 and 23.)	
Buildings. (See account 16.)	
Coal and ore handling plants (subdivide into separate groups or plants, with complete description in a similar manner to account 19).....	Each.
For additional items in this account, such as grading, drainage, paving, machinery, etc., see accounts 3, 6, 15, and 20.	

ACCOUNT 25. GAS PRODUCING PLANTS

Item	Unit
Gas-producing plant complete, including all apparatus.....	Each.
For additional items in this account, such as grading, buildings, pipe lines, etc., see accounts 3, 6, 16, and 32.	

ACCOUNT 26. TELEGRAPH AND TELEPHONE LINES

Equipment:

Dispatcher or large relay office (see note).....	Each.
Way station and other offices (see note).....	Each.
Booths or pole boxes (see note).....	Each.

NOTE.—Types should be established to cover standard assemblages. These assemblages may cover the complete office or an associated group of equipment within an office. An average bill of material for such types should be submitted for approval and reports thereafter be stated in terms of type designations. Where types are not established, adequate description of the major items of equipment must be furnished.

Pole lines:

Continuous pole lines.....	Mile.
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Describe, showing the following for the body of the line:
Number of poles per mile, length, class, and material; average number of swamp and/or rock settings per mile; number of cross-arms per mile, length and material; average number of guys and anchors per mile with description.

Scattered poles.—Report the following—

Poles (length, class, material and setting).....	Each.
Cross-arms (length and material).....	Each.
Guys and anchors (description).....	Each.

Aerial wire.....	Mile.
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Material and size of wire and description of insulation. This unit includes pins or brackets, insulators, tie wires, sleeves, etc.

Aerial, underground, and submarine cable.....	Lin. ft.
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Describe, showing number, size, material, and insulation of conductors, and insulation and protection of the whole. For submarine cable show details of trenching and shore protection. Major installations should show specifications of cable and description of suspension.

Underground conduit.....	Duct ft.
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Show number, kind, and size of ducts, kind and dimensions of protection separately for each structure of conduit. Describe any unusual features.

Manholes.....	Each.
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Show size and kind. Describe sewer connection and unusual features. (Note—similar manholes may be typed as described for equipment.)

Paving.....	Sq. yd.
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Description and thickness.

NOTE.—Proper reference to the "Manual" of the American Railway Engineering Association, Telegraph and Telephone Section, will be adequate description in any case.

ACCOUNT 27. SIGNALS AND INTERLOCKERS

Changes in signal property should be recorded and reported preferably in terms of adjustment units. An adjustment unit is a designated major item of signal plant together with an average assembly of the items logically associated therewith. An average bill of material for each adjustment unit established shall be submitted to the Bureau for approval and thereafter shall be referred to by reference only. Suggestions and lists of typical adjustment units will be furnished on application.

Carriers that do not establish adjustment units shall record and report major items of signal plant giving catalogue reference or other adequate description. A typical list of major items found in interlocking plants and D. C. automatic signals follows:

Interlocking machines.....	Lever.
Signals.....	Each.
Switch layouts.....	Each.
Detector bars.....	Lin. ft.
Mechanical connections.....	Lin. ft.
Electrical connections.....	Lin. ft.
Relays.....	Each.
Batteries.....	Cell.
Electric locks.....	Each.
Indicators.....	Each.
Circuit controllers.....	Each.

For bridges, buildings, pole lines, and power apparatus see accounts 6, 16, 26, and 45.

ACCOUNT 28. POWER DAMS, CANALS AND PIPE LINES

See accounts 3, 6, and 13.

ACCOUNT 29. POWER PLANT BUILDINGS

See accounts 16 and 26.

ACCOUNT 30. POWER SUBSTATION BUILDINGS

See accounts 16 and 26.

ACCOUNT 31. POWER TRANSMISSION SYSTEMS

Item	Unit
Wire and cable (size, material, number of strands, and description of insulation).....	Lin. ft.
Switchboards (show use, number and size of panels, and a list of important instruments. If board is a catalogue item, reference should be given).....	Each.
Transformers (show name-plate data or size in KVA and voltages).....	Each.
Switches (describe or show name-plate data).....	Each.
Lightning arrestors (describe or show name-plate data).....	Each.
Insulators (describe or show catalogue reference and voltage).....	Each.

NOTE.—Where possible "types" should be made showing designated major items together with average lists of material, with description of all items usually associated therewith. The details of these types shall be filed with the Bureau of Valuation once for approval and thereafter be referred to by reference only.

ACCOUNT 32. POWER DISTRIBUTION SYSTEMS

Item	Unit
Wire other than trolley (size, material, number of strands, and description of insulation, if any).....	Lin. ft.
Trolley wire (size, shape, and material).....	Lin. ft.
Trolley suspension (types should be established covering average lists of material per thousand-foot panel. Separate types may be necessary for curves or other special construction. See account 31 for suggestions as to "typing").	
Insulators. (See account 31.)	
Third rail, complete in place, including supports, insulators, bonding and protection (give description with plans and specifications)....	Lin. ft.
Rail bonds, for running rail (maker, catalogue reference or description).....	Each.
Switches and switchboards. (See account 31.)	
Pipe, smaller than 3'', including all fittings (protection and trenching).....	Lin. ft.
Pipe, 3'' and over, including common fittings (size, protection, and trenching).....	Lin. ft.
Valves and specialties of 3'' and over (kind and size).....	Each.

ACCOUNT 33. POWER LINE, POLES, AND FIXTURES

- Poles, cross arms, pins, brackets, guys. (See account 26.)
 Transmission towers, catenary bridges, and supports, etc. (See account 6.)

ACCOUNT 34. UNDERGROUND CONDUITS

See account 26.

ACCOUNT 35. MISCELLANEOUS STRUCTURES

See other accounts.

ACCOUNT 36. PAVING

- Paving (kind and thickness, kind and depth of foundation)..... Sq. yd.

ACCOUNT 37. ROADWAY MACHINES

- Roadway machines, complete, including accessories (kind, maker, maker's type or number)..... Each.

ACCOUNT 38. ROADWAY SMALL TOOLS

- Roadway small tools (standard tool-house set)..... Set.
 Important or unusual tools (maker, kind, size, etc.)..... Each.
 Engineering instruments (transits, levels, etc.)..... Each.

ACCOUNT 39. ASSESSMENTS FOR PUBLIC IMPROVEMENTS

No units are required for this account.

NOTE.—The Completion Report shall show the property against which the assessment has been levied, and a description of the work for which the levy has been made.

ACCOUNT 40. REVENUES AND OPERATING EXPENSES DURING CONSTRUCTION

No units are required for this account.

ACCOUNT 41. COST OF ROAD PURCHASED

Item

Unit

See Section 10 of Valuation Order No. 3, Second Revised Issue.

ACCOUNT 42. RECONSTRUCTION OF ROAD PURCHASED

Property changes incident to the reconstruction of road purchased shall be recorded and reported separately from all other property changes. The units installed and the units retired shall be appropriately recorded under the primary accounts applicable to the property. Under each such account separation shall be made as between additional property installed, property installed in replacement of like property, and property installed in betterment of existing property.

ACCOUNT 43. OTHER EXPENDITURES—ROAD

No units are required for this account.

ACCOUNT 44. SHOP MACHINERY

Major machines complete with motors, engines, boilers, generators, etc., excluding foundation (carrier's shop number, kind, maker, and model number, size or capacity, h. p. of motors and weight if known; state if secondhand).....	Each.
Foundations for major items, when not a part of the building. (See account 6.)	
Minor fixed or portable machines (kind and number).....	Lot.
Shafting hangers, pulleys, and belting (brief description).....	Lot.
Small tools.....	Lot.
Cables and wiring.....	Lot.
Piping, 3" diam. and over, including common fittings (size and length).....	Lot.
Piping under 3" diam., including all fittings and valves.....	Lot.
Piping for blast systems, including all sizes and all fittings.....	Lot.
Valves and specialties of 3" diameter and over (number, kind, and size).....	Lot.

Major machines need be only those that cost in place \$500 or more.

All piping in this account may be recorded in the Record of Property Changes and reported on B. V. Form 588 under the unit designation "lot."

ACCOUNT 45. POWER-PLANT MACHINERY

See account 44.

Wiring in this account should be included with the machines.

ACCOUNT 46. POWER SUBSTATION APPARATUS

See account 44.

EQUIPMENT ACCOUNTS

Give name or number of each unit or series numbers of equipment. If number has been changed since date of valuation, give old and new number.

ACCOUNT 51. STEAM LOCOMOTIVES

Item	Unit
Steam locomotives, builder, type (Whyte symbols, cylinder size, saturated or superheated, light weight of engine and tender).....	Each.
Extra tenders (fuel and water capacity, light weight).....	Each.

ACCOUNT 52. OTHER LOCOMOTIVES

Other locomotives (builder, kind, drive, number of units, coupled, total weight, current, and voltage).....	Each.
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ACCOUNT 53. FREIGHT-TRAIN CARS

Freight-train cars (subclass, builder, length over end sills, capacity, kind of body, underframe and trucks, and average light weight if known).....	Each.
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ACCOUNT 54. PASSENGER-TRAIN CARS

Passenger-train cars (subclass, builder, length over end sills, kind of body, underframe and trucks, and average light weight if known).....	Each.
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ACCOUNT 55. MOTOR EQUIPMENT OF CARS

Motor equipment, complete apparatus per car (horsepower and number of motors). This account may be combined with the accounts for the cars so equipped subject to approval.....	Each.
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ACCOUNT 56. FLOATING EQUIPMENT

Floating equipment (kind, builder, and general description).....	Each.
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ACCOUNT 57. WORK EQUIPMENT

Work equipment (kind and general description).....	Each.
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ACCOUNT 58. MISCELLANEOUS EQUIPMENT

Miscellaneous equipment (kind and general description. For manufacturer's stock model, show name of builder, type of body, truck tonnage, year built, and place of delivery).....	Each.
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ACCOUNTS 71, 72, 73, 74, 75, 76, AND 77

NOTE.—Under these accounts there shall be recorded descriptive details which shall clearly set forth the character and the nature of the items and in such particulars as to distinguish as between payments for service, for supplies consumed, and for inventoriable property. With respect to items falling within the last-named class, appropriate unit designations shall be selected from the items shown under other accounts.

When items of general expenditures have been included in any road or equipment accounts as part of the cost of any specific property, such items shall be separately stated and the nature appropriately described.

Turbine, steam or hydraulic. Vertical or horizontal, maker, capacity, revolutions per minute and other name-plate data, high or low pressure, number of stages, specification or plan reference.

Welder, electric or other. Maker and name-plate data, kind of mounting.

Welder, flue. Rotary, pneumatic or other, range of flue sizes.

Worker, universal wood. Features incorporated in machine, such as sawing attachment, panel-raising attachment, galling attachment, maximum size stock.

PIPING (INCLUDING BLAST-PIPE SYSTEMS)

Group piping, by the facility served, such as for heating, for boiler washing, for power-plant apparatus, etc. The units for reporting piping in these groups shall be:

Piping, 3-inch diameter and over, including common fittings (size)....	Lin. Ft.
Piping, under 3-inch diameter, including all fittings.....	Lot.
Valves, and specialties of 3-inch diameter and over (kind and size)....	Each.
Blast piping, including all fittings.....	Lot.

The units of lineal foot and lot shall include all the material used in the pipe line, such as pipe, fittings, covering, supports, brackets or hangers, trench excavation, etc., except that for piping other than blast piping, of 3-inch diameter and over, valves, drums, reservoirs, exceptional fittings and specialties shall be described and reported each.

For each group of piping a brief description should be made showing whether the pipe is overhead or underground, and, if underground, state average depth of excavation and character of soil, if unusual; working pressure; whether pipe is galvanized iron, steel, etc., and whether low-pressure, standard, or extra heavy; whether flanged or screwed; whether fittings are malleable, cast iron, steel, brass, etc.; and, if covered, kind and thickness of pipe covering and metal jacketing.

For each valve or specialty the description should show the size, kind of material, and character or type of valve or specialty.

